



KATHLEEN  
**McGUINNESS**  
DELAWARE  
STATE AUDITOR

*Delaware Public Employees' Retirement System*  
*State Employees' Pension Plan*

---

**What Was Performed?** An audit of the Schedule of Employer Allocation and Schedule of Pension Amounts by Employer for the Delaware Public Employees' Retirement System State Employees' Pension Plan as of June 30, 2019 was performed.

**Why This Engagement?** This engagement was performed in accordance with 29 Del. C. §2906.

**What Was Found?** It is a pleasure to report this audit contained an unmodified opinion. [1]

An audit of the Schedule of Employer Allocation and Schedule of Pension Amounts by Employer for the Delaware Public Employees' Retirement System State Employees' Pension Plan can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact Kathleen K. McGuinness, State Auditor, at 302-739-5055 or [Kathleen.Mcguinness@delaware.gov](mailto:Kathleen.Mcguinness@delaware.gov)

---

*[1] An unmodified opinion is sometimes referred to as a "clean" opinion. It is one in which the auditor expresses an opinion that the financial statements present fairly, in all material respects, an entity's financial position, results of operations and cash flows in conformity with generally accepted accounting principles.*

The complete report can be found on our website: [auditor.delaware.gov](http://auditor.delaware.gov)

For more information, contact: Kathleen McGuinness, State Auditor – [kathleen.mcguinness@delaware.gov](mailto:kathleen.mcguinness@delaware.gov) – (302) 739-4241